

Emergency Medical Services

ISSUE

Current law does not require any governmental entity (federal, state, or local) to provide Emergency Medical Services (EMS). However, fire protection services are required by statute and emergency medical services may be provided by a fire department and, in some instances, those services are provided separately by volunteers, private providers, or another public entity.¹ This background memo provides information on different governmental entities associated with EMS, the Iowa Code cites that permit taxing for EMS, and the revenue currently collected by each of the taxing authorities.

AFFECTED AGENCIES

Department of Public Health

Local governments including city and county governments

CODE AUTHORITY

Iowa Code chapters [28E](#), [357F](#), [357G](#), [357J](#), and [422D](#)

Iowa Code sections [135.25](#), [331.385](#), [331.424C](#), [359.42](#), [359.43](#), and [364.16](#)

BACKGROUND

Townships

Townships must provide fire protection services and may also provide emergency medical services. According to the 2010 census data, there are 1,594 townships in Iowa with an average township population of 1,360. A township may levy an annual property tax not exceeding \$0.405 per \$1,000 of assessed value of the taxable property in the township, excluding property within a benefited fire district or within city limits.² If the levy is insufficient, the trustees may levy an additional annual property tax not exceeding \$0.2025 per \$1,000 of assessed value of the taxable property for a total of \$0.6075 per \$1,000 of assessed value.³ A higher rate may be levied if the trustees have an agreement with a special charter city having a paid fire department, or if the township is located within a county that has a population of 300,000 or more.⁴ According to the Department of Management for FY 2014, of the 1,594

¹ Iowa Code §§[359.42](#), [364.16](#), and [357G](#).

² Iowa Code §[359.43](#). Of the two levies authorized under this Iowa Code section, township trustees may annually credit to a reserve account an amount not to exceed \$0.30 per \$1,000 of assessed value of the taxable property in the township for the purchase or replacement of supplies and equipment required to carry out services under Iowa Code §[359.42](#).

³ Iowa Code §[359.43](#)

⁴ Iowa Code §[359.43](#). A township having a fire protection service or emergency medical service agreement or both service agreements with a special charter city having a paid fire department may levy an annual tax not exceeding \$0.54 cents per \$1,000 of assessed value of the taxable property. A township located within a county having a population of 300,000 or more may levy an annual tax not exceeding \$0.675 per \$1,000 dollars of assessed value of taxable property.

townships, 295 are at the maximum rate of \$0.6075 per \$1,000 of assessed value of the taxable property and 202 townships are at a rate between \$0.55 and \$0.60749.

The township trustees may divide the township into tax districts for the purpose of providing fire protection services and EMS if they choose, and may levy a different tax rate in each district for the authorized or required services but neither levy can exceed the tax levy limitations for that township.⁵ **Attachment A** shows the FY 2014 township tax levies and revenues by county.

Cities

Each city is required by law to provide fire protection service.⁶ A city is not required to provide emergency medical services; however, a city may certify taxes to be levied by the county on all taxable property within the city limits, for all city government purposes, including EMS. A city's tax levy for the city general fund cannot exceed \$8.10 per \$1,000 of assessed value.

Counties

Counties have no responsibility for fire protection or EMS but may, through resolution under Iowa Code section [331.385](#), assume the powers and duties of township trustees related to fire protection and EMS for any township located in an unincorporated area of the county. If a county provides fire protection services or EMS to a township, the county may certify taxes for levy in the township not to exceed the amounts authorized by law for the township.⁷ Fire protection and EMS activities, when assumed by the county, are paid from the county Emergency Services Fund funded through an annual tax levy.⁸

In lieu of providing fire protection services or EMS themselves, a township can enter into an Iowa Code chapter [28E](#) agreement with a city or another township for fire protection or for fire protection and EMS.⁹ The County Board of Supervisors is required to certify taxes for levy in the township in amounts sufficient to meet the financial obligations associated with the Iowa Code chapter 28E agreement.

Iowa Code chapter [422D](#) provides that, with voter approval, counties may generate local funds in the form of local income surtax, local property tax, or a combination of both for EMS within a county. The maximum income surtax rate cannot exceed 1.0% for EMS funding.¹⁰ According to the Department of Revenue, only Appanoose County has approved the use of an income surtax to fund EMS. The amount of the income surtax generated for EMS in tax year 2011 was \$64,978. A county authorized to impose the tax is required to create an Emergency Medical Services Fund. Moneys in the Fund are to be used for EMS purposes and may be used to match federal and State funds for education and training related to EMS.¹¹

⁵ Iowa Code §§[359.42](#) and [359.43](#).

⁶ Iowa Code §[364.16](#).

⁷ Iowa Code §[331.424C](#).

⁸ Iowa Code §§[331.385](#) and [331.424C](#).

⁹ Iowa Code §§[28E.31](#) and [28E.32](#) (A city, county, township, or other authorized agency may agree to provide fire protection services or emergency medical services for one another through what are referred to as mutual aid agreements or Iowa Code chapter [28E](#) agreements.)

¹⁰ Iowa Code §[422D.2](#).

¹¹ Iowa Code §[422D.6](#).

Chart 1 shows the last five years of the Appanoose County EMS income surtax collections for tax years 2007-2011.

Chart 1

Emergency Medical Services (EMS) Income Surtax Collections For Appanoose County Tax Years 2007-2011		
Tax Year	Processed In	EMS Surtax Amount
2007	2008	\$66,874
2008	2009	\$64,980
2009	2010	\$63,171
2010	2011	\$65,516
2011	2012	\$64,978

Source: Iowa Department of Revenue

Emergency Medical Services Districts

In 1992, the General Assembly authorized the creation of EMS Districts.¹² Subject to voter approval, the trustees of an EMS district may certify for levy a property tax of not more than \$1.00 per \$1,000 of assessed value on all the taxable property within the district for EMS.¹³ The EMS district is only allowed to raise the amount needed from the tax and the tax receipts may be used to purchase or rent EMS apparatus, equipment, or material, or employ EMS and other personnel. The trustees may perform all other acts necessary to properly maintain and operate the district.¹⁴

In 1994, the General Assembly authorized the creation of City EMS Districts to provide EMS to all incorporated areas of a city shown to have a need for such services, except property assessed as agricultural land or centrally assessed property.¹⁵ Subject to voter approval, a city council may levy a tax of not more than \$1.00 per \$1,000 of assessed value on all taxable property within a district.¹⁶ The district is only allowed to raise the amount needed from the tax and tax receipts may be used to purchase or rent EMS apparatus, equipment, or material, or employ EMS and other personnel. The city council may take other steps as deemed necessary to properly maintain and operate the district.¹⁷

According to the Department of Management, there are currently two taxing authorities utilizing the City EMS tax levy. The city of Riceville levies an EMS property tax of \$0.18652 per \$1,000 of assessed value and in FY 2014 generated \$3,000. The city of Sheffield levies an EMS property tax of \$0.3795 per \$1,000 of assessed value and in FY 2014 generated \$11,105.

Chart 2 shows the history of the EMS tax levy for Riceville and Sheffield. Based on FY 2014 data, if both cities increase their levies to the maximum allowed under law (\$1.00), it would result in an additional \$13,000 for Riceville and an additional \$18,000 for Sheffield.

¹² 1992 Iowa Acts ch. 1226 and Iowa Code §357F.

¹³ Iowa Code §357F.8.

¹⁴ Iowa Code §357F.10.

¹⁵ 1994 Iowa Acts ch. 1075 and Iowa Code §357G.

¹⁶ Iowa Code §357G.8.

¹⁷ An additional tax may be levied to fund the district pursuant to Iowa Code §384.12(19).

Chart 2: Historical Emergency Medical Services Tax Levy

	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Riceville					
Tax Rate	0.23965	0.21523	0.20191	0.19611	0.18652
Dollar Amount	\$2,999	\$3,000	\$3,000	\$3,000	\$3,000
Sheffield					
Tax Rate	0.44448	0.472	0.43189	0.3998	0.3795
Dollar Amount	\$11,000	\$11,370	\$11,200	\$11,220	\$11,105

Source: Iowa Department of Management

Emergency Response Districts

In 2008, the General Assembly authorized the creation of Emergency Response Districts for counties with a population of at least 16,925 but not more than 16,950.¹⁸ Subject to the approval of the County Board of Supervisors, the levy rate cannot exceed \$1.6075 per \$1,000 of assessed value on all taxable property within the district.

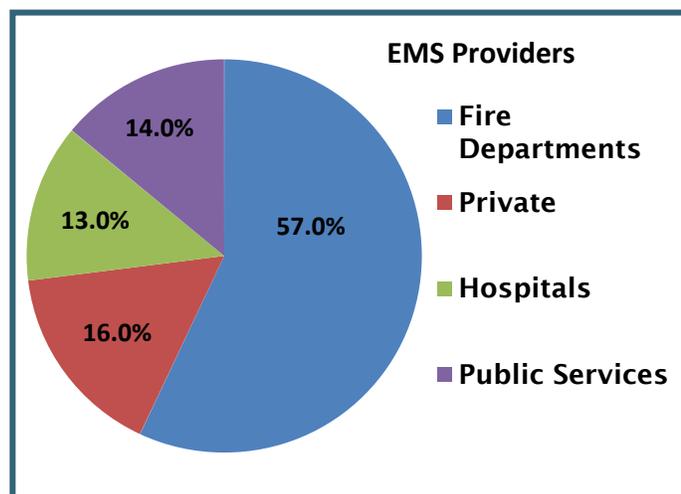
This was intended to be a five-year pilot project in Crawford County to provide a new governance structure at the county level to facilitate the delivery and funding of fire protection services and EMS to residents of the county. However, this pilot project has not been established.

CURRENT SITUATION

There is no mandate to provide EMS at the federal, state, or local government levels. Emergency medical services are funded from fees for service, through fundraisers and donations, and in some instances through local government budgets when partnered with fire protection services.

The Bureau of Emergency Medical Services, within the Iowa Department of Public Health, is responsible for regulatory oversight of individual providers, authorized EMS and EMS training programs, and trauma care facilities. There are approximately 781 authorized EMS groups in Iowa and 11,807 individual providers. Of the total providers, 8,815 are working in an ambulance or as a first responder with an EMS agency. **Attachment B** shows the locations of Fire and EMS providers, as well as whether the provider is paid, paid and volunteer, volunteer, or privately owned.

Chart 3: EMS Providers



The Department of Public Health reports that 57.0% of EMS providers are associated with fire departments, 16.0% are privately based, 13.0% are based with hospitals, and 14.0% are associated with public services. See **Chart 3** for a graphic display of these percentages. Of the

¹⁸ Iowa Code ch. [357J](#).

estimated 8,815 individuals actively participating in EMS services in 2013, as reported by the Bureau of Emergency Medical Services, an estimated 5,684 are volunteers (64.5%).

BUDGET IMPACT

The Emergency Medical Services Bureau in the Department of Public Health regulates EMS by authorizing services, certifying providers, authorizing EMS training programs, and verifying trauma care facilities. The Bureau also provides technical assistance to all EMS entities, provides grants for training and system development, and provides education and equipment through the EMS for Children Program.

The Bureau is funded by federal funds, a State General Fund appropriation, fees collected for certification and recertification of EMS providers, and license plate revenue from the “Love Our Kids” and EMS license plates.

FY 2014 EMS Funding Sources	Total Amount	Total FTE Positions
Public Health General Fund Appropriation	\$ 603,285	4.55
Public Health and Human Services Federal Block Grant	311,423	3.10
General Fund allocation for System Development Grants	454,700	0.00
Love our Kids (license plate fees)	115,600	0.00
Federal EMS for children	110,000	0.60
Governor's Traffic Safety Bureau Federal Grant	62,000	0.40
Totals	\$ 1,657,008	8.65

The Emergency Medical Services Fund receives an annual General Fund appropriation and provides the funding for the Systems Development Grants. The EMS Fund is a nonreversionary fund under the control of the Department of Public Health.¹⁹ The money can be used for the acquisition of EMS equipment and for EMS education and training. These grants assist counties by providing money for system development and the completion of system standards as determined by the DPH. Funds spent for the acquisition of equipment are matched on a dollar-for-dollar basis by the local EMS services and must be for \$5,000 or more.²⁰ The grants were first awarded to EMS Associations in FY 2003. **Chart 4** shows the past five years of General Fund allocations from the Public Protection General Fund appropriation to Public Health for System Development Grants.

Chart 4: Historical General Fund Allocations to the Department of Public Health

	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
General Fund System Development Allocation	\$ 620,172	\$ 521,690	\$ 451,219	\$ 471,690	\$ 454,700	\$ 454,700

Source: Department of Public Health

Attachment C shows the amount received by counties from the Emergency Medical Services (EMS) System Development Grants for fiscal years FY 2012 through FY 2014. Prior to FY 2014, the grant process was a competitive bid based on rural population and county square miles. Fiscal year 2014 is the first year for a noncompetitive application and is still based on rural population and county square miles.

¹⁹ Iowa Code §135.25, Senate File 446 (FY 2014 Health and Human Services Appropriation Act) allocated \$454,700 of the \$3,278,771 Public Protection appropriation to be credited to the Emergency Medical Services Fund.

²⁰ Standards are posted on the EMS web site at: www.idph.state.ia.us/ems_system_standards.asp.

OTHER STATES

The National Conference on State Legislatures (NCSL) completed a report on [Trauma and Emergency Medical Services Policy in the States](#) in September 2012. The report mentions that 30 states fund the trauma system and the EMS system separately, while 10 provide joint funding for both trauma and EMS. **Chart 5** provides information from within the report that shows how States provide formal funding mechanisms for EMS.

Chart 5: Funding Mechanisms for Emergency Medical Services

States That Provide Formal Funding Mechanisms For EMS						
Fees on Moving and Motor Vehicle Violations	Fees on Criminal Penalties	Vehicle Registration/ Driver's License Fees	Cigarette/ Tobacco Fee	General Fund Appropriation	Ambulance or EMT Operations Fee	Other
California	Arizona	Hawaii	Arizona	California	Arizona	Arizona
Colorado	Florida	Maryland	Hawaii	Iowa	Arkansas	Kansas
Florida	Hawaii	Mississippi	Oklahoma	Louisiana	Colorado	<i>Nebraska</i>
<i>Minnesota</i>	Nevada	North Carolina	Texas	Maryland	Georgia	New Mexico
Mississippi	Oklahoma	Texas		<i>Minnesota</i>	<i>Illinois</i>	Oregon
New Jersey	Utah	Washington		Nevada	Maryland	Texas
Ohio				New Hampshire	Nevada	
Oklahoma				New York	Texas	
Texas				North Dakota		
Washington				South Carolina		
				<i>South Dakota</i>		
				Tennessee		
				Texas		
				Utah		
				Virginia		
				West Virginia		
				<i>Wisconsin</i>		
				Wyoming		

States surrounding Iowa in italics

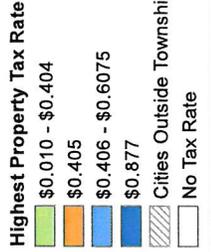
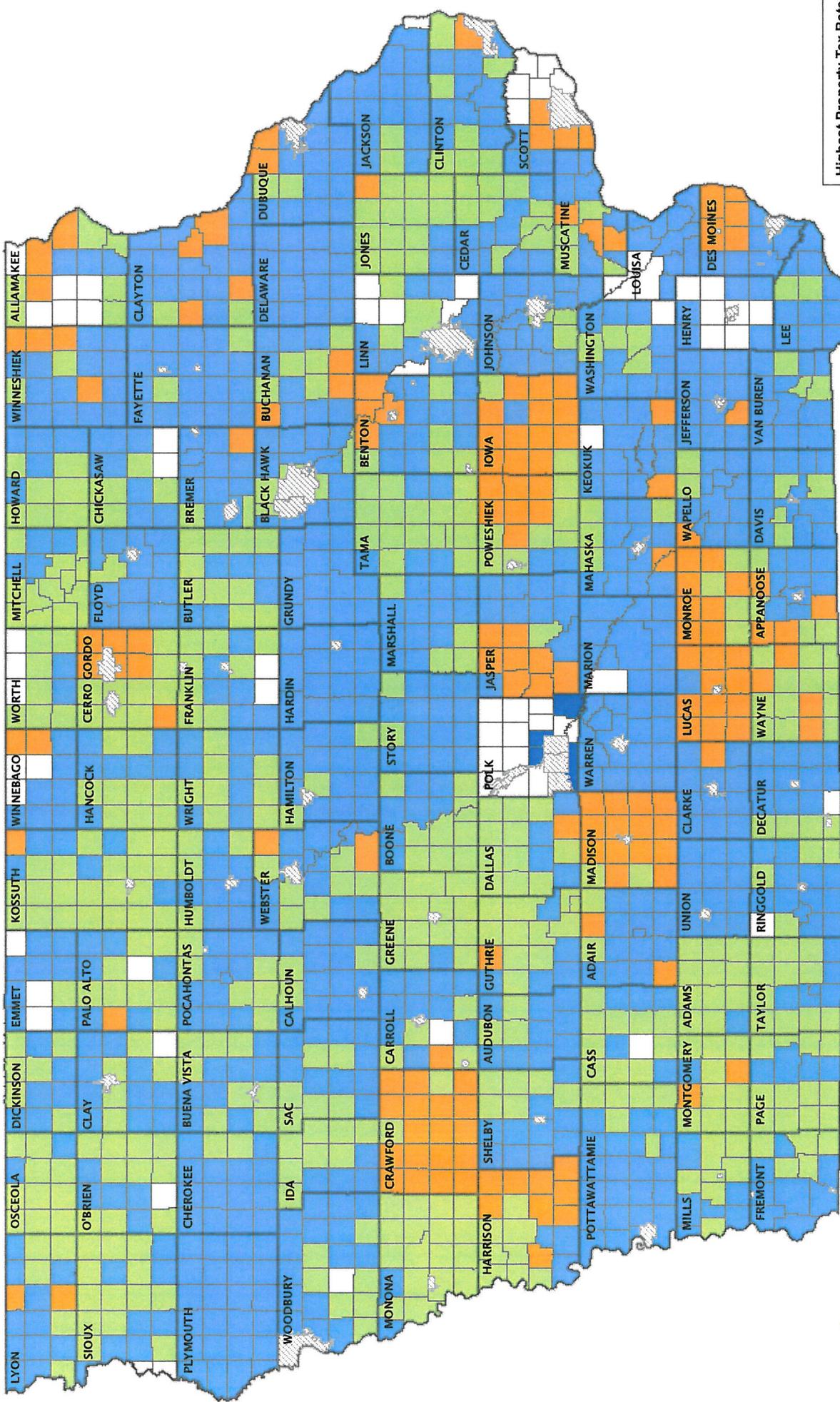
INTERIM COMMITTEE

The Emergency Medical Services Study Committee met on November 6 and 7. Materials from the meetings are available at <https://www.legis.iowa.gov/Schedules/committeeDocs.aspx?GA=85&CID=929>.

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Property Tax Rates for Fire and Emergency Medical Services

By Township - FY 2014



Note: Townships must provide fire service protection and may also provide emergency medical services.
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 If the levy is insufficient, the trustees may levy an additional annual property tax not exceeding \$0.2025 cents per \$1,000 of assessed value of the taxable property for a total of \$0.6075 cents per \$1,000 of assessed value.
 A higher rate may be levied if the trustees have an agreement with a special charter city having a paid fire department, or if the township is located within a county that has a population of 300,000 or more.



**Emergency Medical Services (EMS) System Development Grants
FY 2012 thru FY 2014 Grant Award Amounts**

County	FY 2012	FY 2013	FY 2014	Three Year Average
Adair	\$ 4,277	\$ 4,302	\$ 5,221	\$ 4,600
Adams	2,324	0	3,464	1,929
Allamakee	0	0	0	0
Appanoose	3,414	6,144	4,958	4,839
Audubon	1,637	0	0	546
Benton	7,606	10,606	0	6,071
Black Hawk	7,859	10,263	8,264	8,795
Boone	6,338	8,258	6,650	7,082
Bremer	6,227	8,091	6,515	6,944
Buchanan	6,576	0	0	2,192
Buena Vista	5,297	6,990	5,628	5,972
Butler	6,807	8,879	7,149	7,612
Calhoun	5,719	7,436	5,988	6,381
Carroll	4,401	7,586	6,108	6,032
Cass	4,853	6,272	5,051	5,392
Cedar	6,447	8,857	7,131	7,478
Cerro Gordo	4,017	7,061	5,686	5,588
Cherokee	4,998	6,447	5,191	5,545
Chickasaw	5,054	6,543	5,269	5,622
Clarke	0	0	0	0
Clay	3,387	5,882	4,736	4,668
Clayton	8,404	11,010	8,865	9,426
Clinton	6,212	9,852	7,933	7,999
Crawford	5,448	7,968	0	4,472
Dallas	6,397	0	8,274	4,890
Davis	4,659	6,181	4,978	5,273
Decatur	4,518	6,370	5,129	5,339
Delaware	5,696	0	0	1,899
Des Moines	5,196	6,662	5,364	5,741
Dickinson	3,110	4,150	3,342	3,534
Dubuque	8,733	11,570	9,317	9,873
Emmet	3,208	4,075	3,281	3,521
Fayette	7,612	9,932	7,997	8,514
Floyd	4,559	6,435	5,182	5,392
Franklin	4,788	6,222	5,010	5,340
Fremont	3,069	6,108	0	3,059
Greene	3,116	5,724	0	2,947
Grundy	3,407	0	0	1,136
Guthrie	4,433	7,680	6,185	6,099
Hamilton	3,745	6,637	5,345	5,242
Hancock	5,213	0	5,421	3,545
Hardin	6,425	8,393	6,758	7,192
Harrison	4,741	8,722	7,024	6,829
Henry	5,026	6,864	5,527	5,806
Howard	4,015	0	4,167	2,727
Humboldt	2,381	0	3,734	2,038
Ida	3,054	5,432	4,374	4,287
Iowa	6,927	9,012	7,256	7,732
Jackson	6,156	7,817	6,294	6,756
Jasper	8,727	11,749	9,461	9,979
Jefferson	3,994	5,136	4,135	4,422
Johnson	8,733	12,564	10,116	10,471
Jones	4,667	7,593	6,114	6,125
Keokuk	4,281	7,582	6,105	5,989
Kossuth	7,748	10,202	8,215	8,722

**Emergency Medical Services (EMS) System Development Grants
FY 2012 thru FY 2014 Grant Award Amounts**

County	FY 2012	FY 2013	FY 2014	Three Year Average
Lee	\$ 4,904	\$ 8,534	\$ 6,871	\$ 6,770
Linn	7,705	9,799	0	5,835
Louisa	4,905	6,666	5,368	5,646
Lucas	3,517	4,525	3,643	3,895
Lyon	5,966	7,761	6,249	6,659
Madison	4,861	0	0	1,620
Mahaska	5,495	7,154	5,761	6,137
Marion	6,652	0	6,671	4,441
Marshall	6,236	8,134	0	4,790
Mills	4,530	5,909	4,769	5,069
Mitchell	2,840	5,559	4,487	4,295
Monona	3,582	7,044	0	3,542
Monroe	3,316	4,369	3,527	3,737
Montgomery	3,309	0	0	1,103
Muscatine	5,333	6,931	5,581	5,948
O'Brien	5,296	7,275	5,858	6,143
Osceola	3,178	4,042	3,255	3,492
Page	4,099	0	0	1,366
Palo Alto	4,560	5,876	4,731	5,056
Plymouth	8,236	10,922	8,795	9,318
Pocahontas	3,748	0	5,395	3,048
Polk	7,090	0	8,821	5,304
Pottawattamie	8,733	14,193	11,429	11,452
Poweshiek	5,444	7,093	5,712	6,083
Ringgold	4,163	0	4,325	2,829
Sac	5,249	7,618	6,135	6,334
Scott	8,244	10,725	8,636	9,202
Shelby	5,088	6,571	5,291	5,650
Sioux	7,807	10,724	8,635	9,055
Story	4,882	0	8,340	4,407
Tama	6,933	9,077	7,309	7,773
Taylor	4,150	5,790	4,663	4,868
Union	3,446	4,409	3,550	3,802
Van Buren	4,301	5,796	4,667	4,921
Wapello	4,985	6,475	5,214	5,558
Warren	5,237	9,227	7,429	7,298
Washington	6,397	8,320	6,700	7,139
Wayne	3,197	5,743	4,624	4,521
Webster	6,565	9,535	7,677	7,926
Winnebago	3,908	5,221	4,204	4,444
Winneshiek	6,890	9,060	7,296	7,749
Woodbury	6,421	11,415	9,192	9,009
Worth	2,966	5,249	0	2,738
Wright	0	0	5,278	1,759
Total	\$ 500,000	\$ 600,000	\$ 500,000	\$ 533,333

NOTE: Prior to FY 2014 was a competitive bid process. Any \$0 means the county either didn't apply or they did not receive a minimum score on the application. Fiscal year 2014 is the first year of the non-competitive application and a \$0 means they did not apply.

Source: Iowa Department of Public Health